

**Exhibit D**

**PROFESSIONAL AND PARAPROFESSIONAL DETAIL BY CATEGORY CODE**

**WINC, INC., et al.**

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Professional and Paraprofessional Detail by Category Code  
April 1, 2023 through and including May 31, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
04/12/23	Kevin Clancy	Analyze/Reconcile Claims	Review admin claim schedules.	0.5	995	497.50
04/12/23	Molly Jobe	Analyze/Reconcile Claims	Review Epiq site for filed admin claims related to post closing admin payables.	0.3	875	262.50
04/12/23	Molly Jobe	Analyze/Reconcile Claims	Provide filed admin claims that tie to post closing admin payables schedule from RPA to the AFS team.	0.2	875	175.00
		<b>Analyze/Reconcile Claims Total</b>		<b>1.0</b>		<b>935.00</b>
04/10/23	Molly Jobe	Case administration (including retention matters)	Receive and review committee case update.	0.2	875	175.00
04/10/23	Paula Lourenco	Case administration (including retention matters)	Docket review re: notices, pleadings and filed professionals' monthlies.	0.2	300	60.00
04/11/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to counsel's office (AF) re: February, March 2023 monthlies and first interim application.	0.1	300	30.00
04/11/23	Paula Lourenco	Case administration (including retention matters)	Email to counsel re: final CR and CRC's third monthly statement/invoice, supporting documents and notice, CR and CRC's third monthly application, exhibits A-D, updated to reference capped blended rate, and copies to appropriate recipients.	0.3	300	90.00
04/11/23	Paula Lourenco	Case administration (including retention matters)	Email to counsel re: CR and CRC's fourth monthly statement/invoice and supporting documents through March 31, 2023, copy to appropriate recipients.	0.2	300	60.00
04/13/23	Paula Lourenco	Case administration (including retention matters)	Emails from/to counsel's office (AF) re: February 2023 monthly statement application and timeline for first interim application.	0.1	300	30.00
04/14/23	Paula Lourenco	Case administration (including retention matters)	Email to counsel's office re: CR and CRC's first interim application and exhibits A-F, copies to appropriate recipients.	0.2	300	60.00
04/18/23	Paula Lourenco	Case administration (including retention matters)	Email to counsel's office re: notice, CR and CRC's fourth monthly application, exhibits A-D, copies to appropriate recipients.	0.2	300	60.00
04/18/23	Paula Lourenco	Case administration (including retention matters)	Docket review re: pleadings, notices; filed CR and CRC's interim application.	0.2	300	60.00
05/19/23	Kevin Clancy	Case administration (including retention matters)	Review correspondence from counsel re: monthly fee app.	0.2	995	199.00
05/25/23	Paula Lourenco	Case administration (including retention matters)	Review/prepared final, email to counsel's office re: CR and CRC's fifth monthly statement/invoice and supporting documents, and notice, CR and CRC's fifth monthly application, exhibits A-E, copies to appropriate recipients.	0.4	300	120.00
		<b>Case administration (including retention matters) Total</b>		<b>2.3</b>		<b>944.00</b>
04/10/23	Paula Lourenco	Document Review/Index	Review/analysis, initiated preparation of professionals' spreadsheet for, in support of statement/invoice for UCC.	0.8	300	240.00

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Professional and Paraprofessional Detail by Category Code  
April 1, 2023 through and including May 31, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
04/10/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees, coding for/in support of CR and CRC's fee statement for the period through March 31, 2023.	1.3	300	390.00
04/10/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers through March 31, 2023; emails to K Clancy and V Toppi (CR) re: same.	1.1	300	330.00
04/11/23	Paula Lourenco	Document Review/Index	Review/analysis, prepared, updated exhibits, one page cover statement; emails to/from K Clancy, to V Toppi (CR) re: fourth monthly statement and supporting documents.	0.4	300	120.00
04/13/23	Paula Lourenco	Document Review/Index	Review/analysis, preparation of exhibits for, in support of CR and CRC's first interim fee application.	1.6	300	480.00
04/13/23	Paula Lourenco	Document Review/Index	Continued preparation of exhibits for, and in support of CR and CRC's first interim application for period December 20, 2022 through and including February 28, 2023.	1.3	300	390.00
04/13/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' detail by code, summaries, exhibits for preparation/in support of CR and CRC's first interim fee application.	0.7	300	210.00
04/13/23	Paula Lourenco	Document Review/Index	Review/analysis of exhibits/updated; continued review/analysis and preparation of CR and CRC's first interim fee application through February 28, 2023.	1.3	300	390.00
04/13/23	Paula Lourenco	Document Review/Index	Review/analysis and initiated preparation of narrative summaries for each project category in support of interim application.	1.1	300	330.00
04/13/23	Paula Lourenco	Document Review/Index	Review/analysis and continued review/preparation of narrative summaries for each project category for/in support of first interim fee application through February 28, 2023.	1.2	300	360.00
04/13/23	Paula Lourenco	Document Review/Index	Review/analysis and continued review/preparation of narrative summaries for each project category for/in support of first interim fee application.	0.6	300	180.00
04/14/23	Paula Lourenco	Document Review/Index	Review/analysis of application summary sheet, application and exhibits; email to K. Clancy, V. Toppi (CR) re: same attached.	0.4	300	120.00
04/17/23	Paula Lourenco	Document Review/Index	Review/analysis and prepared narrative summaries for each project category in support of CR and CRC's monthly application for the period ending March 31, 2023.	1.6	300	480.00
04/18/23	Paula Lourenco	Document Review/Index	Review/analysis, continued preparation of narrative summaries for each project category, for/in support of CR and CRC's fourth monthly application.	0.8	300	240.00

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Professional and Paraprofessional Detail by Category Code  
April 1, 2023 through and including May 31, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
05/22/23	Paula Lourenco	Document Review/Index	Review/analysis, initiated preparation of professionals' spreadsheet for, in support of statement/invoice for UCC.	1.1	300	330.00
05/22/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of professionals' fees, coding for/in support of CR and CRC's fee statement for the period through April 30, 2023.	1.2	300	360.00
05/22/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of supporting documents, summaries/charts for preparation of CR and CRC's fifth monthly statement/invoice.	0.6	300	180.00
05/22/23	Paula Lourenco	Document Review/Index	Continued review/analysis/preparation of professionals' fees/code, summaries for all timekeepers through April 30, 2023; emails to/from K Clancy, to V Toppi (CR) re: same.	0.5	300	150.00
05/23/23	Paula Lourenco	Document Review/Index	Emails from/to K Clancy (CR) re: professionals' fees; review/analysis and prepared/updated fee schedule of monthlies, interim and carry-over fees, emails to/from K Clancy (CR) re: work activity calc.	0.7	300	210.00
05/23/23	Paula Lourenco	Document Review/Index	Emails from/to K Clancy (CR) re: April 2023 monthly statement; review/analysis, prepared, updated professionals' spreadsheet for, in support of statement/invoice for UCC.	0.3	300	90.00
05/24/23	Paula Lourenco	Document Review/Index	Review/analysis and prepared narrative summaries for each project category in support of CR and CRC's monthly application for the period ending April 30, 2023.	1.1	300	330.00
05/25/23	Paula Lourenco	Document Review/Index	Review/analysis and continued preparation of CohnReznick and CRC's fifth monthly application, exhibits A-E for/in support of the monthly application; emails to/from K Clancy, to V Toppi (CR) re: same, draft final attached.	1.2	300	360.00
		<b>Document Review/Index Total</b>		<b>20.9</b>		<b>6,270.00</b>
04/21/23	Molly Jobe	Evaluate Sale of Debtors' Assets/Liquidation	Update G Angelich (AFS) regarding status of liquidation analysis from RPA.	0.1	875	87.50
		<b>Evaluate Sale of Debtors' Assets/Liquidation Total</b>		<b>0.1</b>		<b>87.50</b>
05/12/23	Kevin Clancy	Litigation Matters/Attendance at Court	Review correspondence from counsel re: hearing.	0.3	995	298.50
		<b>Litigation Matters/Attendance at Court Total</b>		<b>0.3</b>		<b>298.50</b>
04/10/23	Kevin Clancy	Monthly and Interim Fee Applications	Review draft fee app.	0.5	995	497.50
04/13/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and initiated preparation of CR and CRC's first interim fee application cover and application for the interim period from December 20, 2022 through February 28, 2023.	1.9	300	570.00

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Professional and Paraprofessional Detail by Category Code  
April 1, 2023 through and including May 31, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
04/13/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of first interim fee application of CR as financial advisors and CRC as investment banker to the committee for the period December 20, 2022 through and including February 2023.	1.4	300	420.00
04/14/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's first interim fee application for the period ending February 28, 2023.	1.6	300	480.00
04/14/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of first interim fee application of CR as financial advisors and CRC as investment banker to the committee through February 28, 2023.	1.4	300	420.00
04/14/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's first interim fee application for the period December 20, 2022 through and including February 2023.	1.2	300	360.00
04/14/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and prepared K. Clancy's declaration in support of the first interim fee application.	0.4	300	120.00
04/14/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and prepared J. Manning's declaration in support of the first interim fee application.	0.4	300	120.00
04/14/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's first interim fee application.	0.4	300	120.00
04/17/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, preparation of monthly fee application for the period through and including March 31, 2023.	1.7	300	510.00
04/18/23	Kevin Clancy	Monthly and Interim Fee Applications	Review monthly fee app.	0.4	995	398.00
04/18/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's fourth monthly fee application.	0.4	300	120.00
04/18/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared K. Clancy's declaration in support of CohnReznick and CRC's fourth monthly application for March 2023.	0.4	300	120.00
04/18/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared J. Manning's declaration in support of CohnReznick and CRC's fourth monthly application for March 2023.	0.4	300	120.00
04/18/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CohnReznick and CRC's fourth monthly application, exhibits A-D for/in support of the monthly application; email to, corresponded with K Clancy, V Toppi (CR) re: same, draft final attached.	1.6	300	480.00
05/23/23	Kevin Clancy	Monthly and Interim Fee Applications	Address open issues on fee apps/invoices.	0.5	995	497.50
05/23/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, preparation of monthly fee application for the period through and including April 30, 2023.	1.2	300	360.00

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Professional and Paraprofessional Detail by Category Code  
April 1, 2023 through and including May 31, 2023

Date	Name	Activity Code Category	Narrative	Hours	Rate	Fees
05/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis and continued preparation of CR and CRC's fifth monthly pleadings for April 2023.	1.4	300	420.00
05/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared Notice to CohnReznick and CRC's fifth monthly fee application.	0.4	300	120.00
05/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared K. Clancy's declaration in support of CohnReznick and CRC's fifth monthly application for April 2023.	0.4	300	120.00
05/24/23	Paula Lourenco	Monthly and Interim Fee Applications	Review/analysis, prepared J. Manning's declaration in support of CohnReznick and CRC's fifth monthly application for April 2023.	0.4	300	120.00
05/26/23	Kevin Clancy	Monthly and Interim Fee Applications	Review monthly fee apps.	0.5	995	497.50
		<b>Monthly and Interim Fee Applications Total</b>		<b>18.9</b>		<b>6,990.50</b>
04/04/23	Vinni Toppi	Operating Reports/Results	Review email re: vendor payments; exchange emails with counsel re: follow-up	0.2	995	199.00
04/05/23	Molly Jobe	Operating Reports/Results	Review proposed admin payments by the debtor against critical vendor and AP history and prior approved payments and budget.	0.4	875	350.00
04/05/23	Molly Jobe	Operating Reports/Results	Communications with V Toppi (CR) regarding debtor's proposed admin payments.	0.2	875	175.00
04/05/23	Molly Jobe	Operating Reports/Results	Draft communication to AFS team regarding debtor's proposed admin payments and request permission to conduct outreach to RPA for further information.	0.2	875	175.00
04/06/23	Molly Jobe	Operating Reports/Results	Communications with K Pleines (RPA) regarding admin payables and meeting request.	0.1	875	87.50
		<b>Operating Reports/Results Total</b>		<b>1.1</b>		<b>986.50</b>
05/24/23	Kevin Clancy	Plan and Disclosure Statement	Review updated POR and trust agreement; correspond with counsel.	1.2	995	1,194.00
		<b>Plan and Disclosure Statement Total</b>		<b>1.2</b>		<b>1,194.00</b>
05/15/23	Molly Jobe	Review/Analyze Budget	Follow-ups with RPA regarding status of liquidation budget.	0.1	875	87.50
		<b>Review/Analyze Budget Total</b>		<b>0.1</b>		<b>87.50</b>
04/10/23	Molly Jobe	Review/Analyze Historical Information	Receive and review pre-closing admin payment detail for trade payables provided by K Pleines (RPA).	0.3	875	262.50
04/11/23	Molly Jobe	Review/Analyze Historical Information	Meeting with K Pleines (RPA) regarding post-closing admin payments.	0.3	875	262.50
04/12/23	Molly Jobe	Review/Analyze Historical Information	Draft update to AFS regarding admin payment review with RPA and provide underlying detail on trade payable invoicing.	0.2	875	175.00
		<b>Review/Analyze Historical Information Total</b>		<b>0.8</b>		<b>700.00</b>
		<b>Grand Total</b>		<b>46.7</b>		<b>18,493.50</b>

**WINC, INC., et al.**  
**CohnReznick LLP and CohnReznick Capital Markets Securities, LLC**  
**April 1, 2023 through and including May 31, 2023**  
**Summary of Professional and Paraprofessional Timekeepers**  
**By Activity Code Category**

Name	Position	Activity Code Category	Hours	Rates*	Fee
Kevin Clancy	Partner	Analyze/Reconcile Claims	0.50	995	497.50
Molly Jobe	Director	Analyze/Reconcile Claims	0.50	875	437.50
		<b>Activity Subtotal:</b>			<b>\$ 935.00</b>
Kevin Clancy	Partner	Case Administration	0.20	995	199.00
Molly Jobe	Director	Case Administration	0.20	875	175.00
Paula Lourenco	Paraprofessional	Case Administration	1.90	300	570.00
		<b>Activity Subtotal:</b>			<b>\$ 944.00</b>
Paula Lourenco	Paraprofessional	Document Review/Index	20.90	300	6,270.00
		<b>Activity Subtotal:</b>			<b>\$ 6,270.00</b>
Molly Jobe	Director	Evaluate Sale of Debtors' Assets/Liquidation	0.10	875	87.50
		<b>Activity Subtotal:</b>			<b>\$ 87.50</b>
Kevin Clancy	Partner	Litigation Matters/Attendance at Court	0.30	995	298.50
		<b>Activity Subtotal:</b>			<b>\$ 298.50</b>
Kevin Clancy	Partner	Monthly and Interim Fee Applications	1.90	995	1,890.50
Paula Lourenco	Paraprofessional	Monthly and Interim Fee Applications	17.00	300	5,100.00
		<b>Activity Subtotal:</b>			<b>\$ 6,990.50</b>
Vinni Toppi	Partner	Operating Reports/Results	0.20	995	199.00
Molly Jobe	Director	Operating Reports/Results	0.90	875	787.50
		<b>Activity Subtotal:</b>			<b>\$ 986.50</b>
Kevin Clancy	Partner	Plan and Disclosure Statement	1.20	995	1,194.00
		<b>Activity Subtotal:</b>			<b>\$ 1,194.00</b>
Molly Jobe	Director	Review/Analyze Budget	0.10	875	87.50
		<b>Activity Subtotal:</b>			<b>\$ 87.50</b>
Molly Jobe	Director	Review/Analyze Historical Information	0.80	875	700.00
		<b>Activity Subtotal:</b>			<b>\$ 700.00</b>
<b>Grand Total</b>			<b>46.70</b>		<b>\$ 18,493.50</b>
*As an accommodation to the Committee, the normal billing rates for CohnReznick LLP and for CohnReznick Capital Markets Securities, LLC are capped at a blended rate of \$675 per hour.					